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November 14, 2000

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David Waddell
Executive Secretary
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37219


IN RE: *Universal Service for Rural Areas --- The Generic Docket*
Docket No. 00-00523

Dear David:

Please accept for filing the original and thirteen copies of the Direct Testimony of William J. Barta filed on behalf of the Southeastern Competitive Carriers Association in the above-captioned proceeding. Copies have been forwarded to parties of record.

Very truly yours,

BOULT, CUMMINGS, CONNERS & BERRY, PLC

By: 
Henry Walker

HW/nl
Attachment

POSTED
11/14/00

**BEFORE THE
TENNESSEE REGULATORY AUTHORITY
NASHVILLE, TENNESSEE**

IN RE:)
GENERIC DOCKET ADDRESSING) **Docket No. 00-00523**
RURAL UNIVERSAL SERVICE)

**DIRECT TESTIMONY
AND EXHIBIT
OF
WILLIAM J. BARTA**

**ON BEHALF OF THE
SOUTHEASTERN COMPETITIVE CARRIERS ASSOCIATION
HENDERSON RIDGE CONSULTING, INC.
CUMMING, GEORGIA
NOVEMBER 14, 2000**

10-1-24 PM 1 57

After graduating from Emory University in 1982, I joined the Bell System as an Account Executive where I was responsible for the sale/lease of regulated

1 products and services to large business customers. In late 1983, I transferred to
2 AT&T Communications where I provided a broad range of accounting regulatory
3 support functions to the nine state Southern Region.

4
5 From 1986 through 1988, I held various positions in the regulatory departments of
6 Contel Corporation, an independent local exchange carrier. My responsibilities
7 ranged from tariff support to ratemaking and rate design issues to line of business
8 feasibility studies.

9
10 In April 1988, I joined the firm of J. Kennedy and Associates, Inc., a regulatory
11 and economic consulting firm. As a Manager at Kennedy and Associates, I
12 directed or supported the ratemaking investigations of major telecommunications
13 and electric utilities. My work covered rate design, revenue requirements
14 analysis, and the determination of the appropriate cost of capital and other issues
15 associated with traditional rate base/rate of return regulation.

16
17 I have conducted management and compliance audits of regulated
18 telecommunications and electric utilities. I have examined utilities' filings
19 regarding other matters such as merger proposals, alternative regulation requests,
20 affiliate relationships, network modernization proposals, and emerging
21 competition.

22
23 **Q. Do you hold any professional certifications?**

24
25 A. Yes. I am a Certified Public Accountant with an active license to practice in the
26 State of Georgia.

27
28 **Q. Please provide a brief overview of your experience that is germane to this**
29 **proceeding.**

1 A. Since the passage of The Telecommunications Act of 1996, I have participated in
2 numerous regulatory proceedings initiated in response to the Act's pro-
3 competitive mandates. The policy and technical issues addressed in these
4 proceedings include universal service and access charge reform, interim and
5 permanent pricing for local interconnection and unbundled network elements,
6 avoided retail cost studies for resale purposes, evaluation of local number
7 portability cost studies, assessment of Contract Service Arrangements, reciprocal
8 compensation for intercarrier local exchange traffic, and the mediation of joint use
9 pole disputes. With respect to the technical and policy issues surrounding the
10 determination of the need for universal service support, I have examined the
11 filings of rural and non-rural carriers, including the cost studies and prefiled
12 testimony submitted by BellSouth in TRA Docket No. 97-00888.

13
14 Additional detail with respect to my qualifications can be found in
15 Exhibit__(WJB-1).
16

17 **Q. On whose behalf are you testifying in this proceeding?**
18

19 A. I am testifying on behalf of the Southeastern Competitive Carriers Association
20 ("SECCA").
21

22 **Q. What is the purpose of your testimony?**
23

24 A. I have been retained by SECCA to comment upon the Threshold Issues and
25 Preliminary Issues that are attached to the November 8, 2000 Report and
26 Recommendation of Pre-Hearing Officer in this proceeding. In discussing these
27 issues, I also respond to the positions advanced by the Rural Independent
28 Coalition in its September 5, 2000 comments where appropriate.
29
30

1 **Q. Please summarize your testimony.**

2
3 A. The TRA has opened this proceeding to examine several issues, including whether
4 or not an intrastate rural universal service fund should be established. The
5 Authority appropriately recognizes the natural tension between the goal of
6 preserving universal service and the objective to introduce the benefits of
7 competition to the marketplace. The determination of the need for universal
8 service support should be driven by the actual financial need demonstrated by the
9 individual rural carrier. The Authority should base its assessment upon a
10 comprehensive earnings and cost-of-service investigation of each rural ILEC
11 requesting universal service support. The earnings analysis should reflect
12 appropriate pro forma adjustments in order to have the carrier's operations be
13 representative of the conditions likely to prevail during the period in which
14 support is being requested. Until the carrier's market is subject to effective
15 competition, however, it will be difficult, if not impossible, to make all the
16 appropriate adjustments necessary to reflect the carrier's operations in a fully
17 competitive environment.

18
19 Many of the recommendations found in the September 5, 2000 Comments of the
20 Rural Independent Coalition should be rejected by the Authority. The Universal
21 Service Rate Redesign Plan proposed by the Coalition includes provisions that
22 would deter the development of competition and unnecessarily inflate the
23 universal service support burden borne by other telecommunications providers
24 and end-users. The plan is founded upon the philosophy that the rural carriers
25 should be "kept whole" by requiring that the unadjusted 1999 level of intrastate
26 revenues or earnings be sustained through the rural universal service support
27 mechanism. Other provisions of the Universal Service Rate Redesign Plan
28 restrict competitive entry by requiring that a public interest finding be made prior
29 to designation of multiple ETCs in rural service areas. The Coalition also

1 recommends that for rural carriers, the definition of universal service be expanded
2 to include all classes of subscribers and services.

3
4 The Authority has outlined the issues that must be considered before any action is
5 taken to establish an intrastate universal service fund. It is important to note that
6 the TRA is apparently not statutorily obligated to create such a fund. In its final
7 assessment of whether a fund should be implemented at this time, the Authority
8 should look to the carrier's cost of service and to its financial need for universal
9 service support once the carrier is subject to effective competition.

10
11 **THRESHOLD ISSUES**
12

13 **1.a. Is a universal service fund needed at this time for areas served by rural**
14 **carriers? If not, when will a fund be needed?**

15
16 A. At this time, the TRA should not implement a State rural universal service fund
17 based upon the unsupported assertion that universal service may be threatened in
18 the rural areas due to changes in access rates, the intraLATA toll settlement
19 process, or other State and federal regulatory developments. At the most
20 fundamental level, the rural incumbent local exchange carriers have not
21 demonstrated any need for universal service support either individually or
22 collectively. A fund should only be created and support should only be targeted
23 to those carriers that exhibit a need for the fund.

24
25 Furthermore, a rural universal service fund should not be established unless it is
26 designed and administered in competitively neutral manner that promotes the
27 interests of consumers. Many of the recommendations found in the September 5,
28 2000 comments of the Rural Independent Coalition are inconsistent with the pro-
29 competitive principles being advanced in other State and federal regulatory
30 forums.

1
2 The Coalition advocates that “all classes of users and all lines” be included
3 “within the definition of rural telephone service area universal service”
4 (September 5, 2000 Comments of the Rural Independent Coalition, page 5). The
5 subsidy of all subscribers and services of a rural carrier, including advanced
6 services, places an additional and unnecessary burden on other carriers providing
7 telecommunications services in Tennessee. The TRA has already defined the
8 services to be supported by a universal service fund and its definition was not so
9 broad as to include all service offerings of the ILEC.

10
11 The Coalition recommends that “the Authority should acknowledge that a specific
12 public interest finding is required prior to designating multiple ETCs in rural
13 service areas” (September 5, 2000 Comments, page 7). This attempt to insulate
14 the rural carriers from any competition is surprising in light of the pro-competitive
15 goals expressed both by Congress in passing the Telecommunications Act of 1996
16 and by the Tennessee legislature in passing the telecommunications reform act of
17 1995. *See* T.C.A. § 65-4-123. If new barriers to competitive entry are to be
18 imposed now, it begs the question of why the struggle to lift market restrictions
19 during the last five years has been undertaken at all. The TRA already has in
20 place a thorough review process to evaluate applicants requesting a Certificate of
21 Convenience and Necessity. There is no compelling reason why the Authority’s
22 review process should be amended or expanded in any way to accommodate the
23 special interests of the rural carriers.

24
25 The Universal Service Rate Redesign Plan proposed by the Rural Telephone
26 Coalition includes provisions that must be removed prior to determining any need
27 for a rural universal service fund. The Coalition recommends that rural carriers be
28 granted pricing flexibility but the standard is so broad that it does not provide the
29 Authority any assurance that consumers will be protected under the plan. The
30 rural carriers are seeking “flexibility to respond in an administratively and

1 economically efficient manner to the unique needs of its individual service area
2 and subscribers” (September 5, 2000 Comments, page 19). Any pricing
3 flexibility granted to the rural ILECs should be tied to a specific plan that is
4 approved by the Authority.

5
6 The degree of universal service support to be received by rural carriers under the
7 proposed Universal Service Rate Redesign Plan is based upon the “1999 historical
8 intrastate annual revenues” or, alternatively, “a rural ETC may subsequently
9 choose to apply FCC Part 36 rules to its then current investment and expense
10 levels in order to determine its intrastate revenue requirement” (September 5,
11 2000 Comments, page 21). The presumption that the 1999 unadjusted financial
12 results or revenue levels of the carriers should form the basis for universal service
13 support is nothing more than a “keep us whole” strategy. At this point, the
14 Authority and other interested parties have no idea whether the 1999 historical
15 level of revenues are an appropriate benchmark or have contributed to excessive
16 earnings. Based upon a lack of information, it is doubtful that the TRA would
17 implement a program that ultimately taxes end-users in order to sustain the
18 excessive earnings of rural carriers. Furthermore, if some of the rural carriers are
19 still “average schedule” companies, it would be clearly unfair to allow those
20 carriers to file separated cost studies under FCC Part 36.

21
22 The Authority’s careful deliberation of when a rural universal service fund is
23 needed is necessary to ensure that any redistribution of money within the
24 telecommunications industry serves the purpose for which it is intended.
25 Universal service support for rural and non-rural ILECs alike should be based
26 upon demonstrated financial need. The conditions for receipt of universal service
27 support should be premised upon the rural ILECs’ agreement that competitive
28 entry in rural service areas will not be foreclosed by the limitations referred to in
29 the proposed Universal Service Rate Redesign Plan.

1 **1.b. Should the current earnings of the rural carrier be considered when**
2 **determining the need and or size of a universal service fund? If so, how?**
3

4 A. Yes, the current earnings of the rural carrier should be a primary determinant in
5 whether an individual rural ILEC has demonstrated a need for universal service
6 support. The earnings review, however, should not simply evaluate the
7 unadjusted level of current earnings. As in any comprehensive earnings
8 investigation, the analysis should reflect pro forma adjustments in order to have
9 the carrier's operations be representative of the conditions that are likely to exist
10 during the period in which a need for universal service support is being projected.
11

12 **2.a. Must a rural carrier waive its rural exemption prior to receiving funds from**
13 **a Rural Universal Service Fund?**
14

15 A. Yes. Since no USF fund shall be established until after the carrier is subject to
16 effective competition, the carriers should be required to waive any applicable
17 federal or state rural exemption before being eligible to receive such funds.
18 There does not appear to be any need for the rural ILEC to waive its rural
19 exemption as a condition to receiving distributions from a Rural Universal Service
20 Fund.
21

22 **2.b. Must a rural carrier provide unbundled network elements prior to receiving**
23 **funds from a Rural Universal Service Fund?**
24

25 A. Not necessarily. While it is not necessary for a rural carrier to actually be
26 providing unbundled network elements in order to receive funds from a Rural
27 Universal Service Fund, the rural carriers should be subject to effective
28 competition before receiving such funds. Therefore, as a condition for the receipt
29 of universal service support, the rural ILEC must agree to make unbundled

1 network elements available to requesting carriers under the same regulatory
2 framework as prescribed by the FCC and the TRA for non-rural ILECs.

3
4 **PRELIMINARY ISSUES**

5
6 **1.a. Which services should be supported by an intrastate Rural Universal Service**
7 **System?**

8
9 A. The TRA has already defined the services that are to be supported through
10 distributions from a State universal service fund in Phase I of Docket No. 97-
11 00888. There is no need for the Authority to go beyond this definition and
12 expand the level of universal service support available to rural carriers.

13
14 **1.b. Should advanced telecommunications services be supported by an intrastate**
15 **Rural Universal Service Fund?**

16
17 A. No. The implementation of an intrastate Rural Universal Service Fund to support
18 advanced services would be contrary to the purpose and objectives established by
19 Congress under the provisions of the Telecommunications Act of 1996.
20 Furthermore, the use of universal service funds to support the costs of providing
21 advanced services is anti-competitive. Competitive carriers are increasingly
22 seeking to provide a package of services that may include basic as well as
23 advanced services. The competitive carriers should not be obligated to contribute
24 to a fund that will be used to subsidize all service offerings of their monopolist
25 rival.

26
27 The TRA should explicitly reject the claims of the Rural Independent Coalition in
28 its September 5, 2000 comments that the costs to provide advanced services
29 should be included in the determination of universal service support. The rural
30 ILECs would like to have the Authority accept the premise that the support for

1 universal services must include the entire cost of their ubiquitous networks
2 because advanced services are also capable of being provided over the integrated
3 facilities. In support of this flawed position, the rural ILECs argue that the rural
4 mandate for service provision differs markedly from their non-rural counterparts:
5

6 “To the contrary, the mandate to a rural ETC is to deploy a
7 complete network that is available to provide quality service at
8 reasonable rates to support the developing requirements of the rural
9 service area and all of the customers” (September 5, 2000
10 Comments of the Rural Independent Coalition, page 5, Docket No.
11 00-00523).
12

13 The suggestion that a rural ILEC is somehow burdened by a broader mandate of
14 service provision than the standard required in urban areas strains credibility.
15 Universal service support for the Rural Universal Service Fund should be limited
16 to those services previously identified by the TRA as eligible for support.
17

18 **2.a. Is the Carrier of Last Resort designation necessary when implementing a**
19 **Rural Universal Service Fund? If so, how should Carriers of Last Resort be**
20 **determined?**
21

22 A. Yes. The Carrier of Last Resort designation and obligation should remain with
23 the incumbent local exchange carrier until such time that the TRA can be assured
24 that multiple providers are effectively competing within a service area and that the
25 need for the designation has significantly diminished.
26

27 **3.a. Is a Rural Universal Service Fund necessary to ensure affordability of rates**
28 **in rural areas?**
29

30 A. Not necessarily. Absent a rate review and earnings investigation of each rural
31 ILEC, it cannot be assumed that a Rural Universal Service Fund is necessary to
32 ensure the affordability of basic local service rates in rural areas.

3.b. How should affordability of rates in rural areas be determined?

A. In the near term, the affordability of rates for local exchange services in rural areas should be determined by comparison to the rates available for like services in urban areas. The Authority, however, may wish to take a more comprehensive view of the concept of affordability in the future. For instance, rates for local exchange services could be viewed in the context of prices for other essential services (e.g. water, gas, and electric utility services) as well as the prices for discretionary services (e.g. entertainment industry prices).

4.a. How should implicit and explicit subsidies in the current rates of rural providers be determined?

A. If an analysis is undertaken to identify the level of implicit and explicit subsidies embedded in the current rates of rural providers, the study should be firmly grounded in sound cost assignment and allocation principles. For instance, if the cost of the local loop is assigned entirely to basic local exchange service, then the revenues received from the provision of all loop dependent services should be considered in the analysis to determine whether basic local exchange service is being subsidized. As an initial matter, however, the TRA should address this issue in a manner consistent with the agency's findings in docket 97-00888 absent a company-specific demonstration that those findings are inapplicable to the rural carriers.

4.b. Is there a statutory requirement or need to remove implicit subsidies from the rates of rural providers?

1 A. No, it appears that TCA 65-5-207(c) provides the TRA the authority and
2 flexibility to respond to pressures for universal service support in a responsible
3 manner based upon its judgment:
4

5 “The [TRA] shall create an alternative universal service support
6 mechanism that replaces current sources of universal service
7 support only if it determines that the alternative will preserve
8 universal service, protect consumer welfare, be fair to all
9 telecommunications service providers, and prevent the
10 unwarranted subsidization of any telecommunications service
11 provider’s rates by consumers or by another telecommunications
12 service provider.”
13

14 It is clear from a reading of the statute that the prevailing factor in the Authority’s
15 decision to remove implicit subsidies from the current rates of rural providers is
16 its judgment that any restructuring of rates will promote consumer welfare, be
17 nondiscriminatory, and be competitively neutral.
18

19 **5.a. Are any changes in the state laws or TRA rules needed to implement a Rural**
20 **Universal Service Fund?**
21

22 A. Not necessarily. The TRA can accommodate the rural ILECs’ need for universal
23 service support under existing State laws and rules of the Authority. Once a rural
24 carrier conclusively demonstrates a need for universal service support through a
25 comprehensive cost and earnings analysis, the TRA can quickly implement a fund
26 to provide support to the target provider. To the extent, however, that rural
27 carriers remain protected from competition by state law, T.C.A. § 65-4-201(d), the
28 carriers should receive no USF money unless they waive their exemption or the
29 law is changed.
30

31 **6.a. What cost model/method and methodology should be adopted to calculate**
32 **needed universal service support in rural areas? (i.e. forward looking,**
33 **TELRIC, embedded, etc.)**

1
2 A. In its September 5, 2000 comments, the Rural Independent Coalition
3 recommended that “universal service considerations for a rural telephone
4 company should be based on the actual costs incurred and the actual network cost
5 recovery required to achieve a successful universal service result” (page 11). The
6 Coalition further claimed that “consideration of economic analysis and academic
7 theories do not resolve the actual service deployment concerns and pressures or
8 the practical network cost recovery for rural telephone companies that exist today.
9 . . .” (page 11). But not all rural carriers are equal. Some may have the resources
10 to file forward-looking cost studies; some may not. The burden should be on the
11 carrier to demonstrate that such a filing is infeasible. Absent such a showing, each
12 carrier should be required to file a forward-looking cost study.

13
14 If the TRA elects to evaluate the rural carriers’ needs for universal service support
15 based upon current costs, then the level of costs should be adjusted to be
16 representative of an efficient carrier’s operations to the greatest extent practical.
17 For instance, pro forma adjustments may be necessary in order to remove
18 excessive corporate operations expenses and general support expenses. The use
19 of such an adjusted, embedded cost methodology should be adopted on an interim
20 basis of three to five years for those carriers who have demonstrated that they
21 cannot file a forward-looking cost study. The Authority should also begin the
22 process to transition towards a requirement that the universal service support
23 needs of all incumbent carriers be based upon a forward-looking, economic cost
24 study.

25
26 **6.b. Should the revenue benchmark approach as adopted by the TRA for non-**
27 **rural providers be used for identifying high cost Universal Service support in**
28 **areas served by rural carriers?**
29

1 A. If the actual costs of the rural ILEC are used to determine the need for universal
2 service support, it may not be necessary to apply a benchmark of any type
3 depending upon whether the requesting carrier exhibits excessive earnings. In the
4 case where a rural provider's earnings are not deemed to be excessive and the
5 need for universal service support is demonstrated, a cost benchmark could be
6 adopted by the TRA in lieu of a revenue benchmark to determine the extent of
7 required support. The cost benchmark may be a better vehicle to target support
8 towards the high cost serving areas of the rural ILEC.

9
10 **7.a. Should wireless-to-wireless calls and calls with wireless termination be**
11 **included in the Rural Universal Service Fund?**

12
13 A. The costs underlying these types of calls should only be included in the analysis
14 to determine the need for universal service support if it can be definitively
15 demonstrated that the calls originated and/or terminated upon the network of an
16 ETC and fell within the TRA's definition of supported universal service.

17
18 **Q. Does this conclude your testimony?**

19
20 A. Yes.

**BEFORE THE
TENNESSEE REGULATORY AUTHORITY
NASHVILLE, TENNESSEE**

IN RE:)
GENERIC DOCKET ADDRESSING) **Docket No. 00-00523**
RURAL UNIVERSAL SERVICE)

**EXHIBIT
OF
WILLIAM J. BARTA**

**ON BEHALF OF THE
SOUTHEASTERN COMPETITIVE CARRIERS ASSOCIATION
HENDERSON RIDGE CONSULTING, INC.
CUMMING, GEORGIA
NOVEMBER 14, 2000**

WILLIAM J. BARTA
President, Henderson Ridge Consulting, Inc.

EDUCATION

Emory University	M.B.A. (1982)
Marketing and Finance	
The Lindenwood Colleges	B.A. with Honors (1978)
Business Administration and Accounting	

PROFESSIONAL CERTIFICATION

Certified Public Accountant
Certified Fraud Examiner

PROFESSIONAL AFFILIATIONS

American Institute of Certified Public Accountants
Georgia Society of Certified Public Accountants
Association of Certified Fraud Examiners

EMPLOYMENT HISTORY

1996 - present	Henderson Ridge Consulting	President and Founder
1988 - 1995:	J. Kennedy and Associates	Manager
1986 - 1988:	Contel Corporation	Financial Planning Coordinator
1982 - 1986:	AT&T	Financial Analyst and Account Executive
1981	Simmons, U.S.A.	Special Projects Staff (summer internship)
1979 - 1980:	Gould, Inc.	Senior Accountant
1978 - 1979:	SCNO Barge Lines, Inc.	Staff Accountant

REPRESENTATIVE EXPERIENCE

The Telecommunications Act of 1996:

Addressed policy and technical issues in regulatory proceedings initiated in response to the pro-competitive mandates of the 1996 Act. Subject areas include universal service and access charge reform, interim and permanent pricing for local interconnection and unbundled network elements, avoided retail cost studies for resale purposes, evaluation of local number portability cost studies, assessment of Contract Service Arrangements, and mediation of joint use pole disputes.

Management Audits:

Conducted comprehensive and focused management audits of a major electric investor owned utility, a generation and transmission electric cooperative, distribution electric cooperatives, a Bell Operating Company, and independent local exchange carriers.

Merger Evaluations:

Evaluated the administrative and operational synergies projected in a merger between two electric investor owned utilities and the level of savings and operational efficiency to be achieved from the combination of separate subsidiaries within a Bell Regional Holding Company.

Demand Side Management Program Analyses:

Performed a comprehensive review of the assumptions used in the development of proposed Demand Side Management ("DSM") programs and the benefit/cost ratios of implementing proposed DSM programs as determined by standard regulatory tests. Of particular interest was the nonregulated revenue potential resulting from a load management program designed to achieve spinning reserve status by providing real time communications between the residential customer and the operating dispatch center.

Affiliate Transactions Reviews:

Conducted extensive cost allocation studies and transaction audits of a Bell Regional Holding Company's and independent telephone companies' affiliate transactions, the sale of an electric utility's generating facilities to (and subsequent participation in) a joint venture between the utility and three of its largest industrial customers, the integrated sale of an electric utility's mining operation and long-term coal purchase agreement, the provisions under which a nonregulated subsidiary of an electric utility would market the excess telecommunications capacity of a Demand Side Management program, and the potential cross-subsidy of a regulated electric utility's non-regulated telecommunications operations.

Accounting and Finance Investigations:

Performed comprehensive earnings investigations and revenue requirements studies of AT&T, a Bell Operating Company, independent local exchange carriers, electric investor owned utilities, a generation and transmission electric cooperative, and electric distribution cooperatives.

Expert Testimony Appearances

<u>Date</u>	<u>Case No.</u>	<u>Jurisdiction</u>	<u>Company</u>	<u>Subject Matter</u>
July 1989	333-272	Louisiana	South Central Bell Telephone & Telegraph	Realized and projected rates of return.
August 1989	U-17970	Louisiana	AT&T Communications	Earnings investigation, network modernization, and alternative regulation.
October 1989	U-17282	Louisiana	Gulf States Utilities	Operating expense analysis and nonregulated joint venture evaluation.
January 1990	U-17282	Louisiana	Gulf State Utilities	Regulatory treatment of gain on sale of utility property.
July 1991	4004-U	Georgia	GTE Telephone	Network modernization and depreciation represcription.
October 1991	U-17282	Louisiana	Gulf States Utilities	Results of comprehensive management audit.
Dec. 1992	U-17949 Subdocket A	Louisiana	South Central Bell Telephone and Telegraph	Network technology and modernization and construction program evaluation.
Dec. 1992	U-19904	Louisiana	Entergy/Gulf States	Non-fuel O&M merger related synergies.
March 1993	93-01-E1 EFC	Ohio	Ohio Power Company	Accounting and regulatory treatment of the sale of an affiliate's investment.

Expert Testimony Appearances - continued

<u>Date</u>	<u>Case No.</u>	<u>Jurisdiction</u>	<u>Company</u>	<u>Subject Matter</u>
March 1993	U-19994	Louisiana	Entergy/Gulf States	Merger related synergies.
August 1993	U-19972	Louisiana	Ringgold Telephone Company	Earnings investigation, network modernization, and construction program.
October 1993	U-17735	Louisiana	Cajun Electric Power	Earnings investigation.
May 1994	U-20178	Louisiana	Louisiana Power & Light Company	Analysis of Least Cost Integrated Resource Plan and Demand Side Management programs.
October 1994	5258-U	Georgia	Southern Bell Telephone & Telegraph	Price regulation and incentive rate plan review.
June 1995	3905-U	Georgia	Southern Bell Telephone & Telegraph	Rate design and alternative regulation.
June 1996	96-02-002	California	Pacific Bell Telephone & Telegraph	ISDN TSLRIC study evaluation
August 1996	U-22020 (Direct)	Louisiana	BellSouth Telecomm. Inc.	Avoided retail cost study
Sep. 1996	U-22020 (Rebuttal)	Louisiana	BellSouth Telecomm. Inc.	Avoided retail cost study
Oct. 1997	97-01262 (Direct)	Tennessee	BellSouth Telecomm. Inc.	Permanent pricing for local interconnection and UNEs
Oct. 1997	97-01262 (Rebuttal)	Tennessee	BellSouth Telecomm. Inc.	Permanent pricing for local interconnection and UNEs

Expert Testimony Appearances - continued

Nov. 1997	97-00888	Tennessee		Universal service policy issues
Dec. 1997	P-100, Sub 133b	North Carolina		Universal service FLEC models
Dec. 1997	P-100, Sub 133d	North Carolina		Permanent pricing for local interconnection and UNEs
Jan. 1998	P-100, Sub 133b (Rebuttal)	North Carolina		Universal service FLEC models
Mar. 1998	P-100, Sub 133d (Rebuttal)	North Carolina		Permanent pricing for local interconnection and UNEs
Mar. 1998	P-100, Sub 133g	North Carolina		Universal service policy issues
Mar. 1998	97-07488 (Direct)	Tennessee	Electric Power Board of Chattanooga	Affiliate transactions
Aug. 1998	980696-TP (Direct)	Florida		Universal service FLEC models
Sep. 1998	980696-TP (Rebuttal)	Florida		Universal service FLEC models
Sep. 1998	U-22252, Subdocket D (Initial)	Louisiana		Avoided retail cost study for CSAs/SBAs
Sep. 1998	97-07488 (Rebuttal)	Tennessee	Electric Power Board of Chattanooga	Affiliate transactions

Expert Testimony Appearances - continued

Sep. 1998	U-22252 Subdocket D (Final)	Louisiana	BellSouth	Avoided retail cost study for CSAs/SBAs
July 1999	10288-U	Georgia	Accucomm Telecomm, Inc.	Compliance audit results and affiliate transactions
August 1999	990649-TP	Florida (Direct)		Unbundled network element policy issues
Sep. 1999	990649-TP	Florida (Rebuttal)		Unbundled network element policy issues
March 2000	99-00909	Tennessee (Direct)	Memphis Light, Gas & Water	Affiliate transactions
March 2000	U-24714	Louisiana (Direct)	BellSouth	Interim, deaveraged rates for unbundled network elements
June 2000	990649-TP	Florida (Direct)		Unbundled network element technical issues
July 2000	P-100, Sub 133d	North Carolina		Unbundled network policy and technical issues
July 2000	990649-TP	Florida (Rebuttal)		Unbundled network element technical issues

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing has been forwarded via U.S. Mail, postage prepaid, to the following on this the 14th day of November, 2000.

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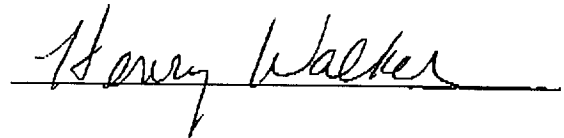
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A handwritten signature in cursive script, reading "Harvey Walker", is written over a horizontal line.